EXHIBIT D

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Honorable Deborah A. Batts United States District Judge Southern District Of New York United States Courthouse 500 Pearl Street New York, NY 10007

Dear Madam Judge,

LETTER OF LINIENCY IN FAVOUR OF ABASS GLES

My name is Jazatu Adamu and a citizen of Ghana. I am into petty trading selling cooking spices. I am a mother of three children two boys and a girl. Abass Gless is my first son. Things were moving on well until when my husband died 2002, life became very unbearable. Due to financial difficulties Abass Gless has to help me in trade to help pay the younger ones' school fees since he has completed the senior secondary school. He could not go to the university due to this. He was so helpful to the family. God answered his prayers and he got to the United States of America.

He was a very obedient and very helpful to the family. He takes care of his younger brother and sister's school fees. He also sends me money to take care of the family since the business I do does not bring enough income to take care of the family. I have epilepsy which limits my activities. He sends money for my medication and check up. He promised to get a specialist abroad to cure my sickness.

The recent information I had about him was that he has been arrested for fraud conspiracy which is a very serious offence. That day I had the shock of my life and severed my sickness. Nobody could believe what they heard but he is human and capable of doing anything and also for the fact that he pleaded guilty proved he was really guilty.

I really despised that behavior and it's against all religion and humanity. We are poor but that should not lead into fraud. Now my sickness is severe and I can't even buy medicine due to its cost. The younger ones are home because I can't pay school fees.

My lord, my family and I are committed into your hands. All I ask for is leniency in your judgments because he is our only hope in the family. I have nobody else to turn to. He is my everything. Please show some mercy in your judgments and God will richly bless you.

He has really regretted what he did and I hope he will never in his life get himself into such act again.

Thank you